

## **Reporting of Government Deficits and Debt Levels**

in accordance with Council Regulation (EC) N° 3605/93 as amended,  
the Statements contained in the Council minutes of 22/11/1993,  
and the Code of Best Practice adopted by the Ecofin Council of 18/2/2003

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Set of reporting tables as endorsed by the CMFB on 26/6/2003.

### **- Reporting before 1 April 2009**

**Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data.**

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**Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.**

***Yellow cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.***

***Not applicable: M ; Not available: L***

<b>Please mention data sources and whether the data supplied are publicly available.</b>
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**Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data**

Member State: .....	ESA 95 codes	Year				
		2005 half-finalized	2006 half-finalized	2007 half-finalized	2008 half-finalized	2009 planned
Data are in mn €						
Date: 03/31/ 2009						
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	-74050	-35620	-3950	-3289.94	-93202
- Central government	S.1311	-47480	-34320	-25980	-15769.94	-52420
- State government	S.1312	-22570	-10310	3360	-3560	-21641
- Local government	S.1313	80	4020	8270	8360	-1454
- Social security funds	S.1314	-4080	4990	10400	7680	-17688
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		1521869	1568995	1576607	1641844	1743982
<i>By category:</i>						
Currency and deposits	AF.2	5925	6422	6934	10525	
Securities other than shares, exc. financial derivatives	AF.33	1060107	1113336	1144108	1185236	
Short-term	AF.331	36904	37923	39473	44845	
Long-term	AF.332	1023203	1075413	1104635	1140391	
Loans	AF.4	455837	449237	425565	446083	
Short-term	AF.41	46520	52346	54833	74431	
Long-term	AF.42	409317	396891	370732	371652	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51	30910	32570	35570	37950	42843
<b>Interest (consolidated)</b>	EDP D.41	62100	64960	67140	68950	69420
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	62320	65260	67350	68990	
<b>Gross domestic product at current market prices</b>	B.1*g	2243200	2321500	2422900	2492000	2359600

(1) Please indicate status of data: estimated, half-finalized, final.

**Table 2A: Provision of the data which explain the transition between the public accounts budget deficit and the central government deficit/surplus**

Member State: Germany	Year					
	2005	2006	2007	2008	2009	
Data are in mn €	half-finalized	half-finalized	half-finalized	half-finalized	planned	
Date: 03/31/ 2009						
<b>Working balance in central government accounts</b>	<b>-27376</b>	<b>-28730</b>	<b>-15606.6</b>	<b>-17522.2391</b>	<b>-77878</b>	
<i>(public accounts, please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	-20731	-5984.4	-3201.952474	1691.296823	23683	
Loans, granted (+)	5456	6161	4181.9	2424.388536		
Loans, repayments (-)	-17827	-11824	-3500.1	-2908.454212		
Equities, acquisition (+)	559	578	632	8903.695889		Euro 8.2 bn capital injection for the benefit of Commerzbank via Finanzmarktstabilisierungsanstalt (SoFin).
Equities, sales (-)	-8919	-899.4	-4515.752474	-6728.33339		
Other financial transactions (+/-)	0	0	0	0		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	400	-269.9998588	-140.0001668	-240	-400	
Other accounts receivable (+)	284	1781	769	147	863	
Detail 1	284	1781	769	12	863	plus 267 million euro for PPP projects recorded as government gross capital formation, not included in the working balance
Detail 2				135.1	0	Military weapons - cash before delivery
Other accounts payable (-)	0	0	0	0	0	
Detail 1					0	
Detail 2						
Net borrowing (+) or net lending (-) of State entities not part of central government	0	0	0	0	0	
Net borrowing (-) or net lending (+) of other central government bodies	-4723	-4463	0	0	0	Pension Fund for Public Officials of the Postal Services *
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	4666	3346	-7801	153	1312	
Detail 1	-917	-143.4	-376.215	-313.6	-313	Debt release
Detail 2	0	-260	-80	0	0	Dividends of the central bank
Detail 3	570	710	250	-430	0	adjustments in connection with KfW share transactions and index-linked securities other than shares
Detail 4	1673	1288	-430	-394	-600	Corrections of financial transactions (guarantees)
Detail 5	3340	1751	-7165	1291	2225	other (for example clearings, corrections of other financial transactions, revenues due to emission rights)
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>	<b>-47480</b>	<b>-34320</b>	<b>-25980</b>	<b>-15769.94</b>	<b>-52420</b>	
<i>(ESA 95 accounts)</i>						

(1) Please indicate status of data: estimated, half-finalized, final.

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

**Table 2B: Provision of the data which explain the transition between the working balances and the state government deficit/surplus**

Member State: Germany	Year					
	2005	2006	2007	2008	2009	
Data are in mn €	half-finalized	half-finalized	half-finalized	half-finalized	planned	
Date: 03/31/ 2009						
<b>Working balance in state government accounts</b>	<b>-22728</b>	<b>-10178</b>	<b>9320</b>			
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	3337	840	-4474			
Loans (+/-)	212	278	209			
Equities (+/-)	2759	98	-5016			
Other financial transactions (+/-)	366	464	333			
Detail 1						
Detail 2						
Non-financial transactions not considered in the working balance						
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	-200	240	50			
Other accounts receivable (+)	118	1176	683			
Detail 1	118	1176	683			time adjustments (includes an amount of minus 52 million euro for PPP projects recorded as government gross capital formation, not included in the working balance of state government)
Detail 2						
Other accounts payable (-)	0	0	0			
Detail 1						time adjustments
Detail 2						
Adjustment for subsector delimitation						
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-3097	-2388	-2219			
Detail 1	-428	-446	-328			Guarantees called
Detail 2	-2669	-1942	-1891			Other
Detail 3						
<b>Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)</b>	<b>-22570</b>	<b>-10310</b>	<b>3360</b>	<b>-3560</b>	<b>-21641</b>	

(ESA 95 accounts)

(1) Please indicate status of data: estimated, half-finalized, final.

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

**Table 2C: Provision of the data which explain the transition between the working balances and the local government deficit/surplus**

Member State: Germany	Year					
	2005	2006	2007	2008	2009	
Data are in mn €	half-finalized	half-finalized	half-finalized	half-finalized	planned	
Date: 03/31/ 2009						
<b>Working balance in local government accounts</b>	<b>-2370</b>	<b>2960</b>	<b>8606</b>			
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	-268	-1264	-501			
Loans (+/-)	-136	-351	-451			
Equities (+/-)	-198	-879	-52			
Other financial transactions (+/-)	66	-34	2			
Detail 1						
Detail 2						
Adjustment for non-financial transactions not considered in the working balance						
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	40	-30	60			
Other accounts receivable (+)	0	0	0			
Detail 1						
Detail 2						
Other accounts payable (-)	-794	-1238	-1950			
Detail 1	-794	-1238	-1950			time adjustments
Detail 2						
Adjustment for subsector delimitation						
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	3472	3592	2055			
Detail 1	-15	-15	-15			Guarantees called
Detail 2	2609	2907	2638			Investment grants
Detail 3	878	700	-568			Other
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	<b>80</b>	<b>4020</b>	<b>8270</b>	<b>8360</b>	-1454	

(ESA 95 accounts)

(1) Please indicate status of data: estimated, half-finalized, final.

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

**Table 2D: Provision of the data which explain the transition between the working balances and the social security deficit/surplus**

Member State: Germany	Year					2009 planned	
	2005	2006	2007	2008			
Data are in mn €	half-finalized	half-finalized	half-finalized	half-finalized			
Date: 03/31/ 2009							
<b>Working balance in social security accounts</b>	<b>-3312</b>	<b>20511</b>	<b>8976</b>				
<i>(please specify whether this working balance is cash-based)</i>							
Financial transactions considered in the working balance	-48	22	-31				
Loans (+/-)	-91	-78	-90				
Equities (+/-)	43	100	59				
Other financial transactions (+/-)	0	0	0				
Detail 1							
Detail 2							
Adjustment for non-financial transactions not considered in the working balance							
Detail 1							
Detail 2							
Difference between interest paid (+) and accrued (EDP D.41)(-)	30	160	160				
Other accounts receivable (+)	0	0	63				
Detail 1			63				time adjustments
Detail 2							
Other accounts payable (-)	-2231	-17360	0				
Detail 1	-2231	-17360					time adjustments
Detail 2							
Adjustment for subsector delimitation							
Detail 1							
Detail 2							
Other adjustments (+/-) (please detail)	1481	1657	1232				
Detail 1	1481	1657	1232				
Detail 2							
Detail 3							
<b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>	<b>-4080</b>	<b>4990</b>	<b>10400</b>	<b>7680</b>		<b>-17688</b>	
<i>(ESA 95 accounts)</i>							

(1) Please indicate status of data: estimated, half-finalized, final.

Note: Member States are asked, according to established practice, to adapt tables 2A, B, C and D to their national specificity.

**Table 3A: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level (general government)**

Member State: Germany Data are in mn € Date: 03/31/ 2009	Year			
	2005	2006	2007	2008
	half-finalized	half-finalized	half-finalized	half-finalized
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>74050</b>	<b>35620</b>	<b>3950</b>	<b>3290</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	<b>-1291</b>	<b>11986</b>	<b>9504</b>	<b>67797</b>
Currency and deposits (F.2)	5368	31988	10661	6679
Securities other than shares (F.3)	-565	89	1393	39099
Loans (F.4)	-7264	-3123	-527	11770
Increase (+)	5787	6109	10497	16927
Reduction (-)	-13051	-9232	-11024	-5158
Shares and other equity (F.5)	2566	-34	-5119	13725
Increase (+)	9880	7869	13899	16859
Reduction (-)	-7314	-7903	-19018	-3134
Other financial assets (F.1, F.6 and F.7)	-1396	-16934	3096	-3476
<b>Adjustments <sup>(3)</sup></b>	<b>561</b>	<b>-1715</b>	<b>-3380</b>	<b>-1612</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	220	302	210	40
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	806	-2001	-2998	-475
Issuances above(-)/below(+) nominal value	-4	324	254	-289
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	70	-320	-300	-380
Redemptions of debt above(+)/below(-) nominal value	-5	3	3	1
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	0	0	0	0
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)	-526	-23	-549	-509
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-2762</b>	<b>1236</b>	<b>-2461</b>	<b>-4240</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-2762	1236	-2461	-4240
<b>Change in general government (S.13) consolidated gross debt <sup>(2)</sup></b>	<b>70558</b>	<b>47127</b>	<b>7613</b>	<b>65236</b>

**\*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within general government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

**Table 3B: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the government debt level and the consolidation of debt (central government)**

Member State: Germany	Year			
	2005	2006	2007	2008
Data are in mn €	half-finalized	half-finalized	half-finalized	half-finalized
Date: 03/31/ 2009				
<b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>	<b>47480</b>	<b>34320</b>	<b>25980</b>	<b>15770</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	-4291	-447	-20561	14601
Currency and deposits (F.2)	4483	4621	-15788	-3449
Securities other than shares (F.3)	393	-17	30	-403
Loans (F.4)	-7379	-3597	-757	11560
Increase (+)	3339	3764	8570	15395
Reduction (-)	-10718	-7362	-9327	-3835
Shares and other equity (F.5)	-2335	-3716	-5822	7630
Increase (+)	1118	886	5282	8904
Reduction (-)	-3453	-4602	-11104	-1273
Other financial assets (F.1, F.6 and F.7)	547	2262	1776	-737
<b>Adjustments <sup>(5)</sup></b>	2131	-144	-414	-1104
Net incurrence (-) of liabilities in financial derivatives (F.34)	220	302	210	40
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	1585	-440	-608	-475
Issuances above(-)/below(+) nominal value	-4	324	254	-289
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	330	-330	-270	-380
Redemptions of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>				
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)				
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)				
<b>Statistical discrepancies</b>	605	1851	3255	-1281
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	605	1851	3255	-1281
<b>Change in central government (S.1311) consolidated gross debt <sup>(2)</sup></b>	<b>45926</b>	<b>35580</b>	<b>8260</b>	<b>27988</b>
<b>Central government contribution to general government debt (a=b-c)</b>	<b>921017</b>	<b>957172</b>	<b>966047</b>	<b>994554</b>
Central government gross debt (level) (b) <sup>(3)</sup>	933014	968594	976854	1004842
Central government holdings of other subsectors debt (level) (c) <sup>(4)</sup>	11997	11422	10807	10288

**\*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

- (1) Please indicate the status of the data: estimated, half-finalized, final.  
(2) Consolidated within central government.  
(3) Due to exchange-rate movements and to swap activity.

- (4) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.  
(5) Including capital uplift  
(6) AF.2, AF.33 and AF.4. At face value.



**Table 3C: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)**

Member State: Germany	Year			
	2005	2006	2007	2008
Data are in mn €				
Date: 03/31/ 2009	half-finalized	half-finalized	half-finalized	half-finalized
<b>Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*</b>	<b>22570</b>	<b>10310</b>	<b>-3360</b>	<b>3560</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	<b>1629</b>	<b>4138</b>	<b>5911</b>	<b>40436</b>
Currency and deposits (F.2)	-1218	1148	8988	-14
Securities other than shares (F.3)	712	1137	791	39074
Loans (F.4)	-165	31	-56	-209
Increase (+)	1650	1639	1308	1037
Reduction (-)	-1815	-1607	-1364	-1246
Shares and other equity (F.5)	2059	405	-4929	3612
Increase (+)	4296	1725	1871	4505
Reduction (-)	-2237	-1320	-6800	-893
Other financial assets (F.1, F.6 and F.7)	241	1417	1117	-2027
<b>Adjustments <sup>(5)</sup></b>	<b>-314</b>	<b>-33</b>	<b>-213</b>	<b>0</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)				
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-114	-153	-273	0
Issuances above(-)/below(+) nominal value				
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-200	120	60	0
Redemptions of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>				
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)				
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)				
<b>Statistical discrepancies</b>	<b>-1660</b>	<b>-4746</b>	<b>-897</b>	<b>-5303</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-1660	-4746	-897	-5303
<b>Change in state government (S.1312) consolidated gross debt <sup>(2)</sup></b>	<b>22225</b>	<b>9669</b>	<b>1440</b>	<b>38694</b>
<b>State government contribution to general government debt (a=b-c)</b>	<b>478976</b>	<b>488614</b>	<b>489938</b>	<b>528868</b>
State government gross debt (level) (b) <sup>(3)</sup>	481923	491592	493033	531726
State government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	2947	2978	3095	2858

**\*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within state government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

**Table 3D: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)**

Member State: Germany Data are in mn € Date: 03/31/ 2009	Year			
	2005	2006	2007	2008
	half-finalized	half-finalized	half-finalized	half-finalized
<b>Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*</b>	<b>-80</b>	<b>-4020</b>	<b>-8270</b>	<b>-8360</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	<b>4311</b>	<b>5093</b>	<b>10313</b>	<b>7227</b>
Currency and deposits (F.2)	2261	2578	7376	5375
Securities other than shares (F.3)	-972	43	99	452
Loans (F.4)	-96	-291	-341	-296
Increase (+)	679	510	502	479
Reduction (-)	-775	-801	-843	-775
Shares and other equity (F.5)	3071	2531	2893	2408
Increase (+)	4420	4511	4006	3376
Reduction (-)	-1349	-1980	-1113	-967
Other financial assets (F.1, F.6 and F.7)	47	232	286	-712
<b>Adjustments <sup>(3)</sup></b>	<b>-1191</b>	<b>-1521</b>	<b>-2715</b>	<b>-509</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)				
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-665	-1408	-2116	0
Issuances above(-)/below(+) nominal value				
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	-90	-50	0
Redemptions of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>				
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)	-526	-23	-549	-509
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)				
<b>Statistical discrepancies</b>	<b>682</b>	<b>2787</b>	<b>-1688</b>	<b>-504</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	682	2787	-1688	-504
<b>Change in local government (S.1313) consolidated gross debt <sup>(2)</sup></b>	<b>3722</b>	<b>2339</b>	<b>-2360</b>	<b>-2145</b>
<b>Local government contribution to general government debt (a=b-c)</b>	<b>120044</b>	<b>122383</b>	<b>120023</b>	<b>117878</b>
Local government gross debt (level) (b) <sup>(3)</sup>	120044	122383	120023	117878
Local government holdings of other subsectors debt (level) (c) <sup>(3)</sup>	0	0	0	0

**\*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within local government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

**Table 3E: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)**

Member State: Germany	Year			
	2005	2006	2007	2008
Data are in mn €				
Date: 03/31/ 2009	half-finalized	half-finalized	half-finalized	half-finalized
<b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>	<b>4080</b>	<b>-4990</b>	<b>-10400</b>	<b>-7680</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	<b>-3178</b>	<b>2722</b>	<b>13381</b>	<b>4728</b>
Currency and deposits (F.2)	-157	23641	10085	4766
Securities other than shares (F.3)	-618	-914	514	-250
Loans (F.4)	57	94	126	138
Increase (+)	177	196	232	241
Reduction (-)	-120	-101.7	-106	-103
Shares and other equity (F.5)	-229	746	2739	74
Increase (+)	46	747	2740	75
Reduction (-)	-275	-1	-1	-1
Other financial assets (F.1, F.6 and F.7)	-2231	-20845	-83	0
<b>Adjustments <sup>(3)</sup></b>	<b>-60</b>	<b>-20</b>	<b>-40</b>	<b>0</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)				
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)				
Issuances above(-)/below(+) nominal value				
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-60	-20	-40	0
Redemptions of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>				
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)				
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)				
<b>Statistical discrepancies</b>	<b>-2390</b>	<b>1344</b>	<b>-3130</b>	<b>2848</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	-2390	1344	-3130	2848
<b>Change in social security (S.1314) consolidated gross debt <sup>(2)</sup></b>	<b>-1548</b>	<b>-944</b>	<b>-189</b>	<b>-104</b>
<b>Social security contribution to general government debt (a=b-c)</b>	<b>1831</b>	<b>826</b>	<b>600</b>	<b>545</b>
Social security gross debt (level) (b) <sup>(3)</sup>	2691	1747	1558	1454
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	860	921	958	909

**\*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within social security.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

**Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.**

Statement Number	Member State: ..... Data are in mn € Date: 03/31/ 2009	Year				
		2005 finalized	2006 finalized	2007 finalized	2008 finalized	2009 forecast
2	<b>Trade credits and advances (AF.71 L)</b>					
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>					
	<i>Institutional characteristics:</i>					
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	2270820	2362440	2464190	252860	2522900

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.